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# OKLAHOMA TAX COMMISSION RESEARCH DIVISION

Individual Tax Returns	1947	1948
Corporation Tax Returns	1947	1948
Total		
Individual Returns	102,102	100,000
Corporation Returns	3,578	3,578
Total	105,680	103,578

The 1948 returns are the first year that the income tax rate of 1947. The rate of the income tax was changed from 25 to 30 percent. There were granted several exemptions of \$1000 for a single person, and \$2000 for a family. Dependents exemption were raised to \$500. The rates of tax for individuals were changed as indicated.

## "STATE INCOME TAX"

1947 Returns	1948 Returns
First \$1000	15
Second \$1000	25
Third \$1000	35
Fourth \$1000	45
Fifth \$1000	55
Sixth \$1000	65
Seventh \$1000	75
Eighth \$1000	85
All over \$8000	95

In comparing these returns a loss is noted in the individual returns for 1948 when compared to 1947. Increase in corporation returns. Increase of the personal exemption is indicated a number of taxable returns of taxpayers in the low income bracket. The exact number of 1948 returns is not known, although a loss of 1,000 is noted. The 1948 returns show for the first time in 1948 would further increase this loss from there is the 1948 returns. The 1947 legislation is known to have allocated a number of taxpayers from the 1947 returns.

The increase in loss in the corporation returns. A gain of 222 corporations having taxable income is noted for 1948. As no returns were allocated by the 1947 legislation, it must be assumed that this number of corporations filed returns for 1948 for the first time, or showed tax liability for the year 1948.

In the tax liability of these returns, the same pattern follows. Individual returns show a decrease in the liability, while corporations show an increase in the tax liability. Total taxpayers were given a reduction in the tax system.

The result from a total of these returns is a decrease in total returns and tax liability.

Average tax paid by the individuals shows a decrease in 1948. The average in 1947 was \$22.50 and in 1948, \$21.50. In determining the taxable income of this average, we find the taxable income in 1947 to have been \$2,224.07 and in 1948, to have been \$2,227.50. This is a slight increase in the taxable income for 1948, which is the result of the allocation of the tax to the brackets from this average.

If the 1947 rates were applied to 1948 taxable income, the average tax would have been \$22.40. This is a reduction of 10 cents. For this was created a reduction of \$1.10 in the average tax liability. Applying this to the total returns, the average tax would have been \$21.40, a reduction of 10 cents.

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1948 RETURNS

UNIVERSITY OF ILLINOIS







1948 STATE INCOME TAX RETURNS

Income tax returns filed on income earned during the year 1947 show a total tax liability for individual returns of \$5,623,522.42 and for corporation returns a total of \$7,648,453.69. This is a combined total of \$13,272,976.11, and covers the period for filing ending August 31, 1948.

The returns shown herein do not include nontaxable returns.

A comparison with the returns filed in 1947 shows as follows:

	1947	1948
Individual Tax Liability	\$ 7,428,401.16	\$ 5,623,522.42
Corporation Tax Liability	6,861,373.00	7,649,453.69
Total:	\$14,289,774.16	\$13,272,976.11
Individual Returns	202,192	190,362
Corporation Returns	3,578	3,910
Total:	205,770	194,272

The 1948 returns are the first returns filed under the changes made by the legislature of 1947. The rate of the corporation tax was changed from 6% to 4%. Individuals, were granted personal exemptions of \$1000 for a single person, and \$2000 for heads of families. Dependents exemptions were raised to \$500. The rates of tax for individuals were changed as follows:

1947 Returns		1948 Returns	
First \$1000	1%	First \$1500	1%
Second \$1000	2%	Second \$1500	2%
Third \$1000	3%	Third \$1500	3%
Fourth \$1000	4%	Fourth \$1500	4%
Fifth \$1000	5%	Fifth \$1500	5%
Sixth \$1000	6%	All Over \$7500	6%
Seventh \$1000	7%		
Eighth \$1000	8%		
All Over \$8000	9%		

In comparing these returns a loss is noted in the individual returns for 1948 and an increase in corporation returns. Increase of the personal exemptions eliminated a number of taxable returns of taxpayers in the low income bracket. The exact number in this bracket is not known, although a loss of 11,830 is noted. Any new taxpayers filing for the first time in 1948 would further increase this loss from those in the low bracket. Thus the 1947 legislation is known to have eliminated a number of taxpayers from the taxable returns.

The opposite is true in the corporation returns. A gain of 332 corporations having taxable income is noted for 1948. As no returns were eliminated by the 1947 legislation, it must be assumed that this number of corporations filed returns for 1948 for the first time, or showed tax liability for the year 1948.

In the tax liability of these returns, the same pattern follows. Individual returns show a decrease in tax liability, while Corporations show an increase in this tax liability. Both taxpayers were given a reduction in the tax rates.

The result from a total of these returns is a decrease in both returns and tax liability.

Average tax liability for individuals shows a decrease in 1948. The average in 1947 was \$36.74 and in 1948, \$29.54. In determining the taxable income of this average; we find the taxable income in 1947 to have been \$2,224.67 and in 1948, to have been \$2,227.00. This is a slight increase in the taxable income for 1948, which is the result of the elimination of the low income brackets from this average.

If the 1947 rates were applied to this 1948 taxable income, the average tax would have been \$36.81. Thus the average taxpayer for 1948 was granted a reduction of \$7.27 in his tax liability. Applying this average saving to the total returns, a savings to these taxpayers of \$1,383,931.74 is found.

Applying the 1948 rates to the average 1947 taxable income, the average tax would have been \$29.49, a reduction in the 1947 tax of \$7.25 would have been granted. Thus







## 1948 STATE INCOME TAX RETURNS, CONT'D.

little difference is found in the savings if applied to either year. It must be assumed that the bulk of the loss in returns and an additional savings to the tax payers in the low income bracket is found in the increased personal exemptions allowed under the 1947 Act.

As to the corporations, a reduction from six to four per cent plus an increase in the taxable returns resulted in an increase in the tax liability of those corporations filing in 1948. The result is an increase in the tax liability of those average returns. The average for 1947 was \$31,961.00, while for 1948 this average increased to \$48,909.50.

If the 1947 rates were applied to the 1948 taxable income, an average tax of \$2,934.57 would result, which would be an increase of the 1948 average tax liability of \$978.19. Thus those corporations filing in 1948 were given a tax reduction of \$3,824,722.90.

The 1947 Act without considering any provision other than the reduction in the tax rates, returned a saving to the 1948 taxpayers of \$5,208,654.64.

The classifications shown in this report have been extended as to the corporation returns and some changes have been made in the individual returns. Concerns contained in these classifications are:

### Individual:

#### Professional Group:

Physicians, surgeons, oculists, pathologists, specialists, osteopaths, attorneys, teachers, superintendents, professors, dentists, dental surgeons, exodontists, orthodontists, accountants, auditors, engineers, geologist, chemists, architects, technologists, clergymen, priests, preachers, missionaries, elders, librarians, actors, artists, nurses, social workers.

#### Proprietors and partners in business:

Wholesalers, jobbers, retail grocery stores, filling stations, auto dealers, florists, drug stores, garages, repair shops, newspapers, printing establishments, typesetting shops, office supply houses, publishers, lumber, cement and roofing companies, and all other proprietors and partners in business.

#### Business Executives and other salary and wage earners:

Military personnel, public officials and employees, tag agents, corporation and business executives, presidents and officers of corporations, store and office managers, lower salaried executives, bankers, hired editors, salesmen, saleswomen, insurance salesmen, store clerks, solicitors, clerical bookkeepers, stenographers, typists, comptometer operators, skilled labor, locomotive engineers, mechanics, telegraph operators, airplane pilots, unskilled labor, bus and truck drivers, common laborers, farm laborers, oil scouts, oil, gas, and grain inspectors, insurance adjusters and underwriters, all other employees.

#### Manufacturing and processing:

Cotton gins, mining of coal, minerals, timber, sand and gravel excavation, packing and canning of all kind, breweries, oil and gas production, refining, smelting.

#### Public Utility and Transportation:

Bus and truck lines, pipe lines, transfer & express companies, taxicabs, telephone and telegraph, other utilities.

#### Service:

Hotels, tourists camps, rooming houses, funeral homes, parking lots, laundries, cleaners, barber and beauty shops, photographers, abstract and advertising companies, amusements, storage.

#### Food:

Bakeries, creameries, dairies, restaurants, cafes, eating shops, fruit and vegetable markets.

#### Farming and Livestock:

Farmers, ranchers, truck gardeners, livestock, home dairies.

#### Contracting:

All contractors, road, oil drilling, building, servicing, and the like.







1948 STATE INCOME TAX RETURNS, CONT'D.

Real Estate and Investment:

Real Estate dealers & developers, insurance & rental agencies, investment companies, loan and finance companies, royalty and lease brokers, capitalists.

Miscellaneous:

All receiving personal investment income, housewives (if not employed), retired farmers, estates administrators, executors, trustees, guardians, unknown, and miscellaneous.

Corporation:

Professional Group:

Doctors, lawyers, dentists, accountants, engineers, geologists, architects, undertakers, funeral homes, hospitals, clinics, schools, medical laboratories.

Wholesalers and Jobbers:

Wholesalers and jobbers, merchandise and commodity brokers.

Retailers:

Retailers of whatever kind.

Manufacturing and Processing:

Food products, meat and other packing, bakeries, dairies, creameries, canning factories, mill products flour and grain, elevators, cotton gins, compresses, all mill products, ice plants, bottling works, glass plants, building materials, paints, paper, petroleum, gasoline & ore refining, smelting, foundry & machine products, beverages, breweries.

Transportation and Utilities:

Steam railways, electric railways, street cars and trolley lines, motor bus and truck lines, taxicab companies, airlines, pipe lines, express and transfer companies, electric light and power, gas companies, telephone and telegraph, water utilities, other utilities and transportation.

Service:

Restaurants, cafes, eating shops, hotels, rooming houses, tourists camps, barber and beauty shops, laundries, cleaners, photographers, abstract and advertising companies, radio broadcasting, bill boards, storage.

Natural Resources:

Oil and gas producers, mining, gravel and sand extraction, timber.

Amusement:

Theaters, shows, clubs, parlors.

Contractors:

Oil field contractors, drilling, cementing, servicing, construction, and other contractors.

Financial Institutions:

Banks, Insurance companies (not subject to premiums tax), loan and finance companies, all other financial concerns.

Newspapers and printing:

Newspapers and printing establishments, publishers.

Real Estate and Investments:

Real estate dealers, developers, brokers and rental agencies, investment companies, royalty brokers, lease brokers.

Agricultural Corporations:

Agricultural Corporations, co-operative farm associations.

Unclassified:

All other concerns not contained above.

Because of the changes made in the 1948 tabulations of these returns, comparison of the various classifications with the 1947 returns cannot be made.

The "catch all" classification of miscellaneous has been eliminated from the corporations returns but has been retained in the individual. Perhaps more breakdown should be obtained of this classification as 36,425 returns are shown therein. That is a large per







# 1948 STATE INCOME TAX RETURNS, CONT'D.

cent of the total.

Only four returns are shown in the unclassified group of the corporation returns. Two of these are in Oklahoma County, one in Pontotoc County, and one out of the state.

Out of state returns form a considerable portion of the returns filed and represent a sizeable amount of tax liability. The relationship of these returns to those in the State are:

Individuals:	1947 No.	Tax	1948 No.	Tax
State Returns	197,024	\$ 7,117,792.39	185,235	\$ 5,334,419.23
Out of State	5,168	310,608.77	5,127	290,103.19
Corporations:				
State Returns	2,634	4,690,064.14	2,886	5,277,992.39
Out of State	944	2,171,308.86	1,024	2,371,461.30
Total:				
State Returns	199,658	11,807,856.53	188,121	10,612,411.62
Out of State	6,112	2,481,917.63	6,151	2,661,564.49
Grand Total	205,770	\$14,289,774.16	194,272	\$13,273,976.11

In average tax liability, the out of state returns show an increase over the state returns for both individual and corporation. While the average state return for individuals in 1948 was \$28.79, the out of state average was \$56.58. In corporation returns, this average for State returns was \$1,828.82 while the out of state was \$2,315.88. This means a taxable income for out of state returns for individuals of \$3,386.00 while the state returns show \$2,189.50.

In 1947, the out of state returns represented 2.55% of the total returns for 4.36% of the total tax liability in the individual returns. In 1948 the out of state returns represented 2.69% of the total for 5.16% of the total tax liability.

In the corporations returns, 26.38% in 1947 were out of state returns for 31.65% of the total tax liability, while in 1948 this had changed to 26.19% of the total returns for 31% of the total tax liability.

Thus the per cent of out of state returns increased for a larger per cent of the tax liability for 1948 in the individual returns, while the opposite was true of the corporation returns.

In determining the State average tax liability, each bracket must be considered in the individual returns. The total tax liability of \$5,623,522.42 divided by the total returns of 190,362 will give the average of \$29.54. The brackets which determine this tax liability from the taxable income are in the amounts of \$1500.00, beginning with one per cent and going to six per cent. Thus the first bracket will produce a tax of \$15.00, the second a tax of \$30.00 and so on. These brackets are cumulative. A taxpayer with a taxable income of \$3,000.00 will pay a tax of \$45.00 (\$15.00 plus \$30.00).

When the average tax liability is determined, in order to determine the taxable income producing this amount, the tax must be broken down into the tax represented by each bracket. The first bracket will produce \$15.00, while the second bracket will produce \$45.00. This latter amount is in excess of the average tax, while the first bracket of \$15.00 is less than the average tax. Thus the amount of the amount of the tax in excess of \$15.00 (\$14.54) represents tax produced by the second bracket at a rate of two per cent. If this represents two per cent of the taxable income then one hundred per cent will be \$727.00 (\$14.54 divided by two and multiplied by one hundred). Adding the taxable income of the first bracket (\$1500.00) and the sum of \$727.00 the taxable income of this average tax is then \$2,227.00.

If the average tax liability is in excess of \$29.54, as will be found in some of the counties, Coal for example, this must be carried into the other brackets until the tax has been "exhausted" and the last bracket determined. For those who care to determine the amount as shown for his county, the following table should be used:

Bracket	Cumulative Taxable Income	Rate	Tax	Cumulative Tax Liability
1. \$1500		1%	\$15.00	
2. 1500	\$ 3000	2	30.00	\$ 45.00
3. 1500	4500	3	45.00	90.00
4. 1500	6000	4	60.00	150.00







1948 STATE INCOME TAX RETURNS, CONT'D.

Bracket		Cumulative Taxable Income		Rate	Tax	Cumulative Tax Liability
5. 1500		\$ 7500		5%	\$75.00	\$ 225.00
6. All	over	7500	at	6%		

Thus in Coal County where the average individual tax liability is \$75.74, it is determined that the last bracket is the third or three per cent bracket. All tax in excess of \$45.00 (\$30.74) bears three per cent. This taxable income is then determined to be \$1024.67 (one third of \$30.74 multiplied by one hundred). The total taxable income then becomes \$4,024.67, \$3000 plus \$1024.67.

The corporation returns bear four per cent regardless of the amount of the taxable income. To determine this taxable income from the average tax is much simpler. If the tax represents four per cent of the total then it is only necessary to determine the one hundred per cent.

Included in this report are breakdowns of the returns, tax liability, classifications average tax liability, and average taxable income, by both individual and corporation returns, for those interested in a particular county.

This is the second report of this series, and attempts to keep current on income tax trends in the State of Oklahoma.







COMPARISON OF INCOME TAX RETURNS FOR THE YEARS  
1947 AND 1948 BY CLASSIFICATION

Business Classification	Individual Returns				Corporation Returns			
	1947 Returns		1948 Returns		1947 Returns		1948 Returns	
	Taxable Returns	Tax Liability	Taxable Returns	Tax Liability	Taxable Returns	Tax Liability	Taxable Returns	Tax Liability
Professional Groups	21,490	\$ 612,329.17	22,474	\$ 623,539.63	52	\$ 24,669.05	107	\$ 93,919.47
Proprietors & Partners in Bus.	23,422	1,953,234.51	12,622	845,230.27	---	---	---	---
Business Executives-Salary								
And Wage Earners	104,546	1,685,583.65	94,397	1,071,202.74	---	---	---	---
Manufacturing & Processing	---	---	723	120,617.93	624	1,329,795.70	550	1,865,442.94
Public Utility & Transportation	---	---	880	66,530.17	173	988,776.27	209	920,774.24
Service	---	---	1,985	58,747.18	321	482,858.96	243	213,321.72
Food	---	---	571	27,557.67	---	---	---	---
Farming & Livestock	13,829	419,843.27	16,486	535,783.47	43	15,814.63	57	50,582.63
Wholesalers & Jobbers	---	---	---	---	404	665,176.33	746	1,451,261.42
Retailers	---	---	---	---	539	904,058.39	531	710,000.33
Newspapers & Printing	---	---	---	---	98	136,363.92	69	100,650.87
Real Estate & Investments	---	---	2,540	263,904.96	349	242,795.31	336	219,458.62
Contractors	---	---	1,259	105,576.00	110	114,936.52	165	120,695.58
Natural Resources	---	---	---	---	289	943,161.05	303	1,173,263.75
Financial Institutions	---	---	---	---	517	944,868.09	544	647,344.20
Amusement	---	---	---	---	---	---	46	80,249.62
Miscellaneous	38,874	2,755,530.03	36,425	1,904,832.40	---	---	---	---
Unclassified	31	1,880.53	---	---	59	68,098.78	4	2,438.30
Total:	202,192	\$ 7,428,401.16	190,362	\$ 5,623,522.42	3,578	\$ 6,861,373.00	3,910	\$ 7,649,453.69







INCOME TAX RETURNS FOR THE YEARS 1947 AND 1948 BY COUNTIES

County	Individual Returns						Corporation Returns					
	1947 Returns			1948 Returns			1947 Returns			1948 Returns		
	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax
Adair	184	\$ 7,563.27	\$ 41.10	143	\$ 3,063.85	\$ 21.42	4	\$ 2,705.99	\$ 676.50	4	\$ 1,300.00	\$ 325.00
Alfalfa	1,548	41,903.81	27.07	1,527	44,308.48	29.01	20	7,290.01	364.50	19	5,088.20	267.80
Atoka	237	6,808.01	28.73	189	6,132.09	32.44	2	1,870.74	935.37	4	1,943.19	485.79
Beaver	881	18,222.48	20.68	1,201	47,856.42	39.84	3	1,988.16	662.72	3	1,036.22	345.40
Beckham	1,025	28,647.96	27.95	1,085	29,157.67	26.87	16	12,229.40	764.34	21	14,535.31	692.15
Blaine	1,086	23,825.47	21.94	1,164	26,095.36	22.41	21	11,706.10	557.43	19	8,820.27	464.22
Bryan	944	33,506.07	35.49	851	20,311.10	23.86	18	13,709.47	761.64	18	11,437.10	635.39
Caddo	1,687	45,258.39	26.83	1,559	38,939.20	24.97	25	17,283.78	691.35	26	9,408.53	361.87
Canadian	2,715	75,971.43	27.98	2,515	58,375.26	23.21	30	20,469.77	682.33	26	47,571.91	1,829.68
Carter	2,908	143,335.32	49.29	2,778	126,084.11	45.38	41	34,093.43	831.55	42	30,336.70	722.30
Cherokee	375	7,294.63	19.45	343	6,207.41	18.09	7	2,862.30	408.90	8	2,129.99	266.24
Choctaw	514	19,100.85	37.16	437	13,656.79	31.25	3	13,309.55	4,436.52	3	3,157.89	1,052.63
Cimarron	591	25,651.94	43.40	772	37,609.50	48.71	3	2,359.85	786.62	4	1,974.38	493.59
Cleveland	2,636	69,013.45	26.18	2,245	49,294.08	21.95	17	9,590.79	564.16	21	12,449.48	592.83
Coal	172	4,894.82	28.46	120	9,089.01	75.74	1	405.85	405.85	2	1,255.21	627.60
Comanche	3,112	115,693.87	37.18	2,523	79,049.05	31.33	20	21,439.00	1,071.95	22	16,663.16	757.41
Cotton	477	15,780.44	33.08	467	14,074.65	30.13	8	3,710.08	443.76	9	2,415.45	268.38
Craig	774	16,777.52	21.68	590	13,366.59	22.65	13	9,725.35	748.10	16	6,458.87	403.67
Creek	3,471	65,208.39	18.79	2,946	44,206.48	15.00	41	49,954.48	1,218.40	42	36,173.44	861.27
Custer	1,966	48,980.25	24.91	1,936	50,315.51	25.98	26	17,279.51	664.60	25	19,421.85	776.87
Delaware	166	2,843.78	17.13	105	2,410.08	22.95	4	2,625.06	656.26	5	1,307.69	261.53
Dewey	576	9,690.02	16.82	541	8,948.15	16.54	12	3,667.78	305.65	8	1,961.45	245.18
Ellis	486	12,997.12	26.74	492	17,648.36	35.87	6	1,019.46	169.91	5	1,307.46	261.49
Garfield	7,020	241,326.50	34.38	6,146	200,705.36	32.65	73	130,985.90	1,794.33	76	199,367.22	2,623.25
Garvin	1,372	51,602.35	37.61	1,303	55,604.70	42.67	19	10,940.94	575.84	20	10,365.27	518.26
Grady	2,112	72,278.01	34.22	1,902	61,459.18	32.31	35	40,006.54	1,143.04	33	49,204.80	1,491.05
Grant	1,545	39,386.80	25.49	1,500	47,843.91	31.89	10	4,544.88	454.49	9	3,181.28	353.47
Greer	426	10,526.67	24.71	548	10,211.48	18.63	11	5,499.41	499.95	10	3,135.36	313.53
Harmon	314	7,747.43	24.67	588	16,594.12	28.22	4	2,501.46	625.36	4	1,507.66	401.91
Harper	732	33,634.10	45.95	778	37,846.26	48.64	6	1,260.41	210.07	4	1,477.25	369.31
Haskell	198	4,673.89	23.61	156	2,103.50	13.48	4	3,710.41	927.60	4	2,462.79	615.69
Hughes	791	56,263.52	71.13	617	22,529.88	36.51	12	8,773.35	731.11	11	5,560.84	505.53
Jackson	1,186	30,096.87	25.38	1,483	49,929.00	33.66	12	11,873.35	989.45	16	15,307.09	956.69
Jefferson	417	12,033.59	28.86	365	15,598.74	42.73	8	2,673.20	334.15	9	2,137.81	237.53







INCOME TAX RETURNS FOR THE YEARS 1947 AND 1948 BY COUNTIES

County	Individual Returns						Corporation Returns					
	1947 Returns			1948 Returns			1947 Returns			1948 Returns		
	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax
Johnston	159	\$ 3,443.51	\$ 21.66	141	\$ 5,262.20	\$ 37.32	1	\$ 1,843.21	\$1,843.21	3	\$ 1,148.27	\$ 382.75
Kay	6,697	171,439.93	25.60	6,211	128,685.91	20.71	67	114,005.59	1,701.58	66	142,129.84	2,153.48
Kingfisher	1,304	38,217.88	29.31	1,379	33,400.45	24.22	19	10,853.91	571.26	16	9,277.92	579.87
Kiowa	1,106	37,069.58	33.52	1,418	46,485.16	32.78	14	9,211.67	657.98	15	9,639.30	642.62
Latimer	141	2,131.77	15.12	157	2,865.47	18.25	3	933.13	311.04	4	1,015.15	253.78
Leflore	823	22,131.61	26.89	673	16,181.74	24.04	16	11,054.72	690.92	19	7,247.49	381.44
Lincoln	1,077	23,368.69	21.70	921	15,954.09	17.32	18	9,345.93	519.22	16	6,247.55	390.47
Logan	1,590	41,486.98	26.09	1,410	29,981.40	21.26	20	20,287.25	1,014.36	22	22,437.51	1,019.88
Love	126	3,785.76	30.05	116	2,693.47	23.21	4	1,232.49	308.12	2	753.30	376.65
McClain	617	18,935.48	30.69	472	8,806.50	18.65	10	3,538.69	353.87	8	2,642.17	330.27
McCurtain	465	9,775.14	21.02	376	8,148.96	21.67	12	7,226.58	602.22	10	4,513.09	451.30
McIntosh	351	10,181.50	29.00	284	6,716.12	23.64	6	3,754.74	625.79	8	3,039.51	379.93
Major	639	20,519.39	32.11	717	18,067.28	25.19	11	4,525.52	411.41	10	3,047.83	304.78
Marshall	467	9,799.93	20.98	360	9,459.82	26.27	5	3,483.32	696.66	3	2,473.85	824.61
Mayes	720	17,176.21	23.86	485	10,451.17	21.54	9	4,770.78	530.08	10	2,002.05	200.20
Murray	475	14,241.90	29.98	424	11,832.00	27.90	4	2,571.60	642.90	4	2,761.97	690.49
Muskogee	4,977	174,130.32	34.99	4,426	105,534.37	23.84	89	114,942.29	1,291.49	89	89,920.32	1,010.34
Noble	932	15,778.47	16.93	935	22,082.13	23.61	12	3,231.58	269.30	13	4,014.25	308.78
Nowata	770	21,682.20	28.16	676	15,449.59	22.85	4	2,117.70	529.42	5	2,141.56	428.31
Okfuskee	556	18,364.77	33.03	461	16,373.29	35.51	9	6,242.64	693.63	10	3,656.61	365.66
Oklahoma	46,462	1,906,178.50	41.03	42,929	1,316,485.25	30.66	664	1,587,290.19	2,390.50	784	1,576,963.38	2,011.43
Okmulgee	3,084	78,297.16	25.39	2,974	71,082.48	23.90	48	44,365.85	924.29	47	39,267.32	835.47
Osage	2,292	40,969.30	17.87	1,965	33,963.79	17.28	21	13,267.51	631.79	19	10,885.62	572.92
Ottawa	3,023	81,797.54	27.06	2,331	46,095.32	19.77	50	42,075.66	841.51	54	45,073.00	834.68
Pawnee	649	13,661.80	21.05	569	8,415.61	14.79	9	6,890.09	765.57	9	4,216.38	468.48
Payne	3,607	92,337.58	25.60	3,166	59,521.11	18.80	31	23,225.04	749.19	36	21,643.05	601.19
Pittsburg	2,084	61,413.17	29.47	1,603	42,853.72	26.73	26	33,642.20	1,293.93	24	16,299.94	679.16
Pontotoc	2,205	88,920.22	40.33	1,930	65,797.04	34.09	44	36,889.74	838.40	44	29,431.01	668.88
Pottawatomie	3,197	112,782.50	35.28	2,709	76,693.76	28.31	50	56,901.42	1,138.03	50	46,043.34	920.86
Pushmataha	196	5,545.76	28.29	163	1,973.93	12.11	3	2,615.29	871.76	4	1,937.96	484.49
Roger Mills	169	3,000.57	17.75	153	3,275.48	21.40	3	1,559.42	519.81	2	923.84	461.92
Rogers	806	15,117.26	18.76	660	12,347.20	18.70	13	7,878.62	606.05	9	5,654.83	628.31
Seminole	3,020	84,401.92	27.95	2,527	57,230.54	22.64	40	24,951.77	623.79	59	25,323.93	429.21
Sequoyah	218	5,148.40	23.62	174	2,198.83	12.63	3	2,160.87	720.29	2	1,397.63	688.81
Stephens	2,426	100,601.21	41.47	2,476	103,601.53	41.84	28	62,644.69	2,237.31	34	76,913.73	2,262.16





INCOME TAX RETURNS FOR THE YEARS 1947 AND 1948 BY COUNTIES

County	Individual Returns						Corporation Returns					
	1947 Returns			1948 Returns			1947 Returns			1948 Returns		
	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax	Taxable Returns	Tax Liability	Average Tax
Texas	1,868	\$ 63,019.87	\$ 33.74	2,356	\$ 94,822.79	\$ 40.24	10	\$ 4,747.34	\$ 474.73	11	\$ 4,775.62	\$ 434.14
Tillman	1,495	52,809.95	35.32	1,456	44,190.43	30.35	8	18,526.34	2,315.79	6	3,027.79	504.63
Tulsa	41,576	1,909,393.06	45.93	41,374	1,262,108.57	30.50	614	1,661,726.04	2,706.39	708	2,090,546.56	2,952.74
Wagoner	382	8,359.69	21.88	329	4,113.05	12.50	6	3,042.76	507.13	9	2,446.14	271.79
Washington	5,526	186,863.58	33.82	5,471	119,126.59	21.77	52	212,168.78	4,080.17	49	397,984.10	8,122.12
Washita	859	17,203.82	20.03	974	25,113.65	25.78	14	5,453.48	389.53	13	5,542.28	426.32
Woods	1,804	55,641.75	30.84	1,791	49,626.89	27.70	17	11,133.64	654.92	16	11,262.25	703.89
Woodward	1,440	62,127.74	43.14	1,198	51,725.22	43.17	12	7,668.30	639.03	16	8,362.03	522.62
Total:	197,024	\$7,117,792.39	\$ 36.13	185,235	\$5,333,419.23	\$ 28.79	2,634	\$4,690,064.14	\$1,780.59	2,886	\$5,277,992.39	\$1,828.82
Out of State	5,168	\$ 310,608.77	\$ 60.10	5,127	\$ 290,103.19	\$ 56.58	944	\$2,171,308.86	\$2,300.11	1,024	\$2,371,461.30	\$2,315.88
Grand Total:	202,192	\$7,428,401.16	\$ 36.74	190,362	\$5,623,522.42	\$ 29.54	3,578	\$6,861,373.00	\$1,917.66	3,910	\$7,649,453.69	\$1,956.38





INDIVIDUAL INCOME TAX RETURNS FOR 1948 BY COUNTIES AND CLASSIFICATION

County	Professional	Proprietors And Partners	Executives Wages & Salaries	Manufactory And Processing	Public Utility & Transp.	Service	Food	Farming And Livestock	Contracting	Real Estate And Investments	Miscellaneous
Adair	16,756	103,834	23,114	968		9,704	1,626	3,762	2,601	3,002	141,018
Alfalfa	147,216	444,563	171,134	9,240	2,090	39,448	4,350	2,960,627	10,902	19,834	621,450
Atoka	68,950	279,092	78,800	340		255		32,290	840	616	152,026
Beaver	233,696	312,094	124,880	5,353	776	7,539	264	3,057,859	607	4,910	1,037,664
Beckham	225,977	535,514	251,664	5,041	487,483	74,657	7,239	262,327	10,508	40,581	1,014,776
Blaine	212,506	415,506	264,632	1,734	290	11,314	12,256	967,885	7,344	36,681	679,386
Bryan	290,906	547,289	203,525	4,821	2,154	19,354	12,875	177,831	5,230	15,672	751,453
Caddo	236,293	794,151	783,774	10,701	16,069	38,524	1,888	714,000	4,913	38,018	1,255,589
Canadian	439,330	987,836	1,045,141	22,711	25,124	121,302	13,844	992,242	89,662	387,695	1,712,639
Carter	1,538,749	3,005,668	1,448,166	483,268	201,800	117,508	26,313	576,077	156,988	574,015	4,479,859
Cherokee	177,797	137,827	128,974		101	13,045		35,484	762		126,751
Choctaw	65,283	268,152	125,953	19,959		11,287	1,370	33,948		319,717	520,010
Cimarron	250,054	200,634	139,525	526	3,589	19,260	36,199	2,033,014	1,650	5,157	1,071,342
Cleveland	801,200	1,134,692	709,479	2,654	29,577	79,465	20,111	149,798	36,038	69,891	1,896,503
Coal	11,033	154,260	38,818		27,274	611	4,012	641,924	1,034	819	29,116
Comanche	541,069	2,441,111	1,040,890	14,886	32,400	127,916	27,470	409,719	15,889	318,028	2,935,527
Cotton	56,370	373,137	104,854	22,664		19,823		321,325	943	34,246	474,103
Craig	63,332	309,419	229,583			17,841	12,647	303,307	40,525	9,311	350,694
Creek	626,236	879,060	1,326,547	31,736	120,543	84,943	17,105	54,055	20,605	220,388	1,039,430
Custer	271,640	1,076,588	416,719	2,105	5,421	116,091	7,307	1,338,419	26,614	32,971	1,737,676
Delaware	18,003	52,084	37,425		225	1,560	1,475	4,229	1,133	26,692	98,182
Dewey	20,042	98,886	80,548		1,014	3,759		407,668	3,649	1,518	277,731
Ellis	308,629	334,280	64,216		398	43,847	41,908	507,644	2,600	905	460,409
Garfield	1,883,331	4,473,628	2,537,638	143,768	601,723	252,474	66,084	2,831,825	202,750	492,078	6,585,237
Garvin	498,337	434,869	608,262	11,192	33,333	68,238	13,134	1,087,957	76,974	493,279	2,234,895
Grady	477,360	1,583,714	841,446	27,211	29,893	86,171	7,401	432,421	8,932	272,176	2,379,193
Grant	84,245	1,295,736	211,699	765	1,566	12,265	3,267	2,461,753	13,277	17,517	682,301
Greer	76,754	215,098	127,361	428	39,795	2,092	320	180,944	1,262	42,674	334,420
Harmon	131,272	385,370	114,913	186	310	9,355	91	607,856	537	14,322	395,200
Harper	52,460	163,608	79,712	19,188	8,558	5,132	15,994	2,463,544	14,531		961,899
Haskell	13,611	39,722	53,073	11,204		32,764		6,312		3,411	50,253
Hughes	168,715	259,414	371,783	11,012		8,981	478	117,664	90,078	326,980	897,883
Jackson	255,067	677,077	569,171	8,338	47,886	43,366	2,263	1,636,353	2,705	192,623	1,558,051
Jefferson	318,774	55,878	66,949	2,219	05	12,047	442	546,800		169,238	387,522





INDIVIDUAL INCOME TAX RETURNS FOR 1948, BY COUNTIES AND CLASSIFICATION, CONT'D.

County	Professional	Proprietors And Partners	Executives Wages & Salaries	Manufactory And Processing	Public Utility & Transp.	Service	Food	Farming And Livestock	Contracting	Real Estate And Investments	Miscellaneous
Johnston	25,817	71,472	21,376			8,933	871	208,586		740	188,425
Key	1,265,234	2,239,858	2,721,104	192,789	9,140	146,156	35,183	900,780	89,777	825,696	4,442,874
Kingfisher	330,313	597,326	148,775	16,197	12,581	15,268	1,668	1,436,848	3,633	3,602	773,834
Kiowa	184,817	869,072	374,135	1,733	25,985	112,692	4,600	1,579,870	23,344	27,501	1,444,267
Latimer	23,163	96,266	50,347	699		107		14,220		502	101,143
Leflore	98,687	407,826	306,686	211,395	1,515	8,649	565	131,216	20,269	23,125	408,241
Lincoln	84,958	346,103	349,650	5,435	8,173	24,316	2,154	27,380	134,340	11,722	601,178
Logan	257,804	404,830	654,076	60,515	141,339	93,386	4,642	376,755	9,202	17,321	978,270
Love	21,130	36,617	25,349			15,403		70,514	3,025	1,762	95,547
McClain	70,845	147,330	148,765	199		2,397	3,988	141,548	1,556	19,631	344,391
McCurtain	72,487	331,905	118,882	1,827		2,738		9,069	452	701	276,835
McIntosh	38,796	230,031	59,260	1,343		8,431		9,998	345	45,050	278,358
Major	60,491	193,678	220,019		1,380	6,551	3,118	796,624	55,331	7,593	461,943
Marshall	394,267	110,633	134,897	181	98	13,924		16,494	1,365	1,878	272,245
Mayes	87,242	200,961	147,506	2,249	59,397	2,637	5,283	36,293	35,239	25,081	443,229
Murray	73,075	189,855	132,078		14,376	46,166	1,232	227,979	8,423	33,348	456,668
Muskogee	774,434	2,098,401	2,551,080	603,359	48,417	102,372	66,486	52,592	198,092	347,699	3,710,505
Noble	278,096	467,736	220,702	50,545	7,446	42,027	8,093	415,851	15,589	18,780	683,348
Nowata	237,923	307,877	209,084	56,559	201	52,156	9,898	85,264	6,976	137,601	441,420
Okfuskee	50,346	400,614	142,849	4,397		2,536	4,553	237,176	10,694	148,935	635,229
Oklahoma	16,673,594	17,301,536	31,991,388	3,361,071	2,338,095	1,131,061	714,845	1,042,261	3,630,573	8,955,479	44,508,622
Okmulgee	782,020	1,550,789	1,234,318	408,262	11,964	102,057	35,996	80,708	73,943	301,604	2,526,587
Osage	240,970	525,635	724,260	61,825	1,024	45,715	13,497	729,782	11,545	25,273	1,016,853
Ottawa	437,679	750,499	1,044,658	40,069	139,779	91,812	10,746	301,948	11,656	341,046	1,439,640
Pawnee	60,381	147,763	162,958	3,362	143	28,372	1,771	146,627	9,214	15,109	265,861
Payne	910,245	1,111,224	1,086,140	113,818	39,941	147,474	18,039	105,116	173,740	191,689	2,054,685
Pittsburg	299,564	1,219,833	1,040,913	19,907	54,916	24,458	18,695	87,473	42,605	50,414	1,426,594
Pontotoc	469,715	1,789,169	983,906	96,222	136,051	310,417	12,280	80,315	112,221	146,090	2,443,318
Pottawatomie	498,232	2,012,876	1,274,607	97,697	58,108	93,551	3,166	182,023	356,698	280,119	2,812,399
Pushmataha	20,569	62,237	29,609			3,569		15,649			65,760
Roger Mills	13,687	32,617	27,519			6,180		178,332		5,655	63,558
Rogers	117,780	263,256	252,172	5,617	6,942	16,706	5,440	118,461	10,135	27,611	410,600
Seminole	222,135	1,186,138	1,385,648	77,510	25,023	80,970	45,135	107,404	210,594	361,419	2,021,078
Sequoyah	51,555	30,377	52,186		2,778	2,526		937		2,674	76,850





INDIVIDUAL INCOME TAX RETURNS FOR 1948, BY COUNTIES AND CLASSIFICATIONS CONT'D.

County	Professional	Proprietors And Partners	Executives Wages & Salaries	Manufacturing And Processing	Public Utility & Transp.	Service	Food	Farming And Livestock	Contracting	Real Estate And Investments	Miscellaneous
Stephens	551,494	1,319,146	1,894,864	275,655	17,786	127,927	16,847	780,295	175,915	769,287	4,430,937
Texas	220,450	961,527	506,719	43,422	8,583	27,416	7,852	5,037,445	20,922	207,534	2,440,409
Tillman	173,182	751,210	249,241	13,018	13,238	19,181	3,269	1,584,700	796	50,045	1,561,163
Tulsa	21,643,728	12,295,911	32,315,566	2,769,959	1,495,143	969,809	171,766	595,653	3,111,802	5,230,197	45,611,323
Wagoner	51,966	77,378	90,606	6,410		4,041		20,104	12,011	9,418	139,371
Washington	1,812,248	1,575,590	3,504,139	322,845	30,668	67,114	19,385	43,007	70,000	325,219	4,142,444
Washita	89,609	447,843	419,162		42,301	10,957		735,813	38,919	38,093	688,668
Woods	181,098	820,992	402,859	2,751	1,851	50,120	19,330	1,987,103	5,271	62,310	1,429,004
Woodward	226,482	970,788	514,624	98,324	2,832	102,646	1,007	1,538,470	30,029	23,681	1,663,639
Total:	60,759,295	81,422,616	104,345,050	9,901,384	6,476,611	5,682,862	1,631,135	50,633,546	9,578,724	23,303,199	179,607,501
Out Of State	1,594,668	3,100,411	2,775,224	2,160,409	176,406	191,856	1,124,632	2,944,801	978,876	3,087,297	10,875,739
Grand Total:	62,353,963	84,523,027	107,120,274	12,061,793	6,653,017	5,874,718	2,755,767	53,578,347	10,557,600	26,390,496	190,483,240





CORPORATION INCOME TAX RETURNS FOR THE YEAR 1948 BY COUNTIES AND CLASSIFICATION

County	Professional	Wholesalers And Jobbers	Retailers	Manufacturing And Processing	Transportation And Utilities	Service	Natural Resources	Amusement	Contractors	Financial Institutions	Newspapers And Printing	Real Estate And Investments	Agriculture	Unclassified
Adair	---	---	---	36,925	---	---	---	---	---	93,075	---	---	---	---
Alfalfa	---	6,281	51,583	125,931	---	1,309	---	---	---	262,096	---	27,871	33,749	---
Atoka	---	100,147	---	---	---	---	---	---	---	78,241	---	15,931	---	---
Beaver	---	---	---	---	---	---	---	---	---	103,622	---	---	---	---
Beckham	22,346	478,876	106,609	47,075	613	23,478	140,281	---	---	620,812	1,652	11,789	---	---
Blaine	---	---	247,006	170,438	7,725	---	---	---	---	413,718	---	43,140	---	---
Bryan	---	139,788	455,066	28,254	---	19,895	---	3,034	---	494,922	---	2,751	---	---
Caddo	---	70,575	79,463	---	---	40,874	41,080	---	---	668,963	---	39,898	---	---
Canadian	---	4,052,249	86,338	---	---	8,480	---	---	---	495,249	84,669	8,956	---	---
Carter	19,033	140,620	766,980	723,368	21,250	93,770	279,260	4,284	79,929	609,851	64,785	251,790	---	---
Cherokee	---	4,065	18,977	---	---	10,831	---	---	---	119,786	---	59,340	---	---
Choctaw	---	---	140,564	---	---	---	---	---	---	175,225	---	---	---	---
Cimarron	---	---	40,015	---	12,594	---	---	---	---	144,829	---	---	---	---
Cleveland	---	96,126	10,473	8,166	---	48,789	---	---	5,000	636,649	11,285	428,460	---	---
Coal	---	---	103,381	---	---	---	---	---	---	22,140	---	---	---	---
Comanche	31,115	53,343	270,264	305,071	39,033	---	---	---	---	667,490	---	300,000	---	---
Cotton	---	34,358	---	39,469	---	---	---	---	---	99,158	---	9,315	59,245	---
Craig	354	68,123	94,044	---	---	3,002	35,797	---	---	302,048	41,193	40,389	101,326	---
Creek	---	1,057,418	531,943	1,077,701	151,291	26,017	128,176	---	---	516,057	---	88,352	---	---
Custer	---	79,066	1,053,254	26,355	---	9,884	---	---	---	728,776	---	6,344	38,506	---
Delaware	---	---	25,008	---	296	---	---	---	---	105,465	---	---	---	---
Dewey	---	12,217	7,344	---	---	2,698	---	---	---	173,886	---	---	---	---
Ellis	---	---	---	---	---	2,670	---	---	---	128,076	---	---	---	---
Garfield	9,037	1,033,091	1,061,242	781,791	209,674	217,043	14,782,877	---	---	1,164,773	509,969	140,298	26,927	---
Garvin	---	233,289	148,192	---	---	2,994	10,701	---	---	631,960	---	---	9,391	---
Grady	---	203,225	3,002,666	692,233	---	53,636	133,471	---	13,165	809,741	---	12,343	---	---
Grant	---	---	43,505	---	---	9,807	---	---	---	264,816	---	---	---	---
Greer	---	---	17,495	78,765	---	---	---	---	---	217,276	---	---	---	---
Harmon	---	---	---	---	---	---	---	---	---	138,490	---	11,848	10,428	---
Harper	---	68,583	---	---	---	---	---	---	---	65,992	---	2,384	10,766	---
Haskell	---	---	141,146	9,644	---	---	---	---	---	95,489	---	---	---	---
Hughes	---	---	82,247	18,299	---	38,146	327	---	10,075	406,990	---	---	---	---
Jackson	---	686,833	28,687	373,334	1,081	76,184	---	---	---	354,553	---	---	10,037	---
Jefferson	5,763	---	---	---	---	10,777	---	---	---	193,008	---	4,233	---	---
Johnston	---	---	---	7,465	9,183	---	---	---	---	98,179	---	---	---	---
Key	---	675,703	647,571	8,762,665	1,480,827	75,515	75,661	---	27,651	2,370,511	---	51,129	45,771	---
Kingfisher	---	126,805	190,469	114,727	7,172	---	---	---	---	447,096	---	37,258	4,265	---
Kiowa	---	10,135	446,752	114,540	---	2,372	---	---	---	384,777	5,354	---	---	---
Latimer	---	---	9,056	22,237	---	---	---	---	---	70,222	---	---	---	---
Leflore	---	124,302	---	19,940	106,508	3,383	125,886	---	1,818	342,912	---	---	---	---
Lincoln	---	48,098	---	---	---	9,876	---	---	---	509,864	---	56,917	---	---





CORPORATION INCOME TAX RETURNS FOR THE YEAR 1948 BY COUNTIES AND CLASSIFICATION

County	Professional	Wholesalers And Jobbers	Retailers	Manufacturing And Processing	Transportation And Utilities	Service	Natural Resources	Amusement	Contractors	Financial Institutions	Newspapers And Printing	Real Estate And Investments	Agriculture	Unclassified
Logan	---	163,300	1,324,377	117,052	8,222	77,297	---	---	---	423,323	130,180	---	---	---
Love	---	---	---	---	---	---	---	---	---	75,330	---	---	---	---
McClain	---	86,848	---	---	---	2,904	---	---	---	174,465	---	---	---	---
McCurtain	---	104,744	42,979	---	314	1,090	---	---	---	302,182	---	---	---	---
McIntosh	---	---	82,161	---	---	---	---	---	---	221,790	---	---	---	---
Major	---	13,408	2,090	---	---	3,250	---	---	---	267,252	---	18,783	---	---
Marshall	---	---	20,610	---	---	---	---	---	---	226,775	---	---	---	---
Mayes	---	28,865	5,761	---	---	3,029	---	334	1,774	159,978	---	464	---	---
Murray	---	---	146,064	---	---	---	---	---	---	94,156	35,977	---	---	---
Muskogee	2,659	2,352,121	1,764,998	591,693	150,762	72,411	145,751	---	430,429	2,721,206	498,740	215,789	45,473	---
Noble	---	23,769	41,628	103,822	---	---	4,222	---	61	210,249	916	16,758	---	---
Nowata	16,063	---	---	---	---	858	---	---	---	197,235	---	---	---	---
Okfuskee	---	11,405	11,693	---	---	10,828	---	---	---	244,494	22,229	65,012	---	---
Oklahoma	1,330,236	35,683,489	11,290,878	30,455,026	17,313,690	2,364,306	22,825,142	2,768,606	3,292,498	17,930,080	4,039,904	5,621,246	2,277,036	4,201
Okmulgee	---	195,526	145,466	899,744	403,836	95,799	884,184	---	417,096	706,405	136,811	1,925	39,940	---
Osage	---	92,790	349,168	35,958	---	31,045	---	---	---	470,510	7,728	101,363	---	---
Ottawa	181,966	378,568	151,919	539,504	713,880	194,288	1,532,206	3,345	11,143	590,773	---	209,708	---	---
Pawnee	---	14,111	22,481	---	---	---	---	---	31,967	221,452	---	131,627	---	---
Payne	---	186,588	98,200	572,218	77,929	156,225	18,172	---	1,615	996,083	---	57,275	---	---
Pittsburg	---	456,472	183,215	210,264	---	42,258	25,572	---	---	650,581	---	61,632	---	---
Pontotoc	21,173	704,687	679,502	106,392	227,042	96,532	119,681	---	37,993	771,002	155,709	13,375	---	10,013
Pottawatomie	52,807	2,517,047	436,183	222,369	9,219	102,029	74,176	174,008	---	828,072	165,851	15,388	7,185	---
Pushmataha	---	---	639	---	---	---	---	---	---	193,157	---	---	---	---
Roger Mills	---	---	---	---	---	---	---	---	---	92,384	---	---	---	---
Rogers	---	127,233	---	---	---	17,976	---	---	5,429	414,845	---	---	---	---
Seminole	---	409,613	819,837	169,036	---	45,433	12,839	---	89,068	865,970	---	120,597	---	---
Sequoyah	---	---	---	---	---	---	---	---	---	139,763	---	---	---	---
Stephens	---	107,538	113,105	5,497,923	63,468	---	455,063	---	598,529	841,720	---	14,027	---	---
Texas	---	10,654	56,866	88,485	---	---	---	37,134	---	271,516	12,907	---	---	---
Tillman	---	305	687	---	---	---	---	---	---	301,787	---	---	---	---
Tulsa	4,513,119	28,460,584	10,845,480	81,802,258	22,362,403	15,132,144	20,875,381	426,814	3,950,121	12,315,568	3,655,170	3,826,333	889,281	---
Wagoner	---	20,426	9,317	3,086	---	---	---	---	---	211,785	---	---	---	---
Washington	---	7,787,446	27,141	820,669	142,525	147,483	25,472,227	---	1,762	1,511,404	129,897	3,664,247	93,609	---
Washita	---	46,596	41,322	---	---	---	---	---	---	388,389	34,014	13,842	30,065	---
Woods	---	104,342	105,590	72,783	199,313	2,768	---	---	---	541,151	---	---	100,278	---
Woodward	13,738	159,858	364,984	44,413	1,396	---	---	---	---	196,195	---	47,007	8,612	---
Total	6,719,409	89,851,649	39,091,681	135,937,078	43,721,246	19,391,383	88,198,123	3,417,559	9,007,123	62,995,810	9,785,329	15,826,745	3,841,890	14,214
Out Of State	2,672,538	55,274,493	31,908,352	50,612,216	48,356,178	1,940,789	29,128,252	4,607,403	3,062,435	1,738,610	279,758	6,119,117	1,216,373	229,616
Grand Total	9,391,947	145,126,142	71,000,033	186,549,294	92,077,424	21,332,172	117,326,375	8,024,962	12,069,558	64,734,420	10,065,087	21,945,862	5,058,263	243,830





COMPARISON OF AVERAGE TAX LIABILITY AND AVERAGE TAXABLE INCOME  
FOR THE YEARS 1947 AND 1948, BY COUNTIES

County	Individuals				Corporations			
	1947 Returns		1948 Returns		1947 Returns		1948 Returns	
	Tax Liability	Taxable Income	Tax Liability	Taxable Income	Tax Liability	Taxable Income	Tax Liability	Taxable Income
Adair	\$ 41.10	\$2,370.00	\$ 21.42	\$1,821.00	\$ 676.50	\$11,275.00	\$ 325.00	\$ 8,125.00
Atalfa	27.07	1,853.50	29.01	2,200.50	364.50	6,075.00	267.80	6,695.00
Atoka	28.73	1,936.50	32.44	2,373.00	935.37	15,589.50	485.79	12,144.75
Beaver	20.68	1,534.00	39.84	2,742.00	662.72	11,045.33	345.40	8,635.00
Beckham	27.95	1,897.50	26.87	2,093.50	764.34	12,739.00	692.15	17,303.75
Blaine	21.94	1,597.00	22.41	1,870.50	557.43	9,290.50	464.22	11,605.50
Bryan	35.49	2,183.00	23.86	1,943.00	761.64	12,694.00	635.39	15,884.75
Caddo	26.83	1,841.50	24.97	1,998.50	691.35	11,522.50	361.87	9,046.75
Canadian	27.98	1,899.00	23.21	1,910.50	682.33	11,372.17	1,829.68	45,742.00
Carter	49.29	2,643.00	45.38	3,012.67	831.55	13,859.17	722.30	18,057.50
Cherokee	19.45	1,472.50	18.09	1,654.50	408.90	6,815.00	266.24	6,656.00
Choctaw	37.16	2,238.67	31.25	2,312.50	4436.52	73,942.00	1,052.63	26,315.75
Cimarron	43.40	2,446.67	48.71	3,123.67	786.62	13,110.33	493.59	12,339.75
Cleveland	26.18	1,809.00	21.95	1,847.50	564.16	9,402.67	592.83	14,820.75
Coal	28.46	1,923.00	75.74	4,024.67	405.85	6,764.17	627.60	15,690.00
Comanche	37.18	2,239.33	31.33	2,316.50	1,071.95	17,865.83	757.41	18,935.25
Cotton	33.08	2,102.67	30.13	2,256.50	463.76	7,729.33	268.38	6,709.50
Craig	21.68	1,584.00	22.65	1,882.50	748.10	12,468.33	403.67	10,091.75
Creek	18.79	1,439.50	15.00	1,500.00	1,218.40	20,306.67	861.27	21,531.75
Custer	24.91	1,745.50	25.98	2,049.00	664.60	11,076.67	776.87	19,421.75
Delaware	17.13	1,356.50	22.95	1,897.50	656.26	10,937.67	261.53	6,538.25
Dewey	16.82	1,341.00	16.54	1,577.00	305.65	5,094.17	245.18	6,129.50
Ellis	26.74	1,837.00	35.87	2,543.50	169.91	2,831.83	261.49	6,537.25
Garfield	34.38	2,146.00	32.65	2,382.50	1,794.33	29,905.50	2,623.25	65,581.25
Garvin	37.61	2,253.67	42.67	2,883.50	575.84	9,597.33	518.26	12,956.50
Grady	34.22	2,140.67	32.31	2,365.50	1,143.04	19,050.67	1,491.05	37,276.25
Grant	25.49	1,774.50	31.89	2,344.50	454.49	7,574.83	353.47	8,836.75
Greer	24.71	1,735.50	18.63	1,681.50	499.95	8,332.50	313.53	7,838.25
Harmon	24.67	1,733.50	28.22	2,161.00	625.36	10,422.67	401.91	10,047.75
Harper	45.95	2,531.67	48.64	3,121.33	210.07	3,501.17	369.31	9,232.75
Haske11	23.61	1,680.50	13.48	1,348.00	927.60	15,460.00	615.69	15,392.25
Hughes	71.13	3,278.25	36.51	2,575.50	731.11	12,185.17	505.53	12,638.25
Jackson	25.38	1,769.00	33.66	2,433.00	989.45	16,490.83	956.69	23,917.25





COMPARISON OF AVERAGE TAX LIABILITY AND AVERAGE TAXABLE INCOME  
FOR THE YEARS 1947 AND 1948 BY COUNTIES

County	Individuals				Corporations			
	1947 Returns		1948 Returns		1947 Returns		1948 Returns	
	Tax Liability	Taxable Income	Tax Liability	Taxable Income	Tax Liability	Taxable Income	Tax Liability	Taxable Income
Jefferson	\$ 28.86	\$1,943.00	\$ 42.73	\$2,886.50	\$ 334.15	\$ 5,569.17	\$ 237.53	\$ 5,938.25
Johnston	21.66	1,583.00	37.32	2,616.00	1,843.21	30,720.17	382.75	9,568.75
Kay	25.60	1,780.00	20.71	1,785.50	1,701.58	28,359.67	2,153.48	53,837.00
Kingfisher	29.31	1,965.50	24.22	1,961.00	571.26	9,521.00	579.87	14,496.75
Kiowa	33.52	2,117.33	32.78	2,389.00	657.98	10,966.33	642.62	16,065.50
Latimer	15.12	1,256.00	18.25	1,662.50	311.04	5,124.00	253.78	6,344.50
LeFlore	26.89	1,844.50	24.04	1,952.00	690.92	11,515.33	381.44	9,536.00
Lincoln	21.70	1,585.00	17.32	1,616.00	519.22	8,653.67	390.47	9,761.75
Logan	26.09	1,804.50	21.26	1,813.00	1,014.36	16,906.00	1,019.88	25,497.00
Love	30.05	2,001.67	23.21	1,910.50	308.12	5,135.33	376.65	9,416.25
McClain	30.69	2,023.00	18.65	1,682.50	353.87	5,897.83	330.27	8,256.75
McCurtain	21.02	1,551.00	21.67	1,833.50	602.22	10,037.00	451.30	11,282.50
McIntosh	29.00	1,950.00	23.64	1,932.00	625.79	10,429.83	379.93	9,498.25
Major	32.11	2,070.33	25.19	2,009.50	411.41	6,856.83	304.78	7,619.50
Marshall	20.98	1,549.00	26.27	2,063.50	696.66	11,611.00	824.61	20,615.25
Mayer	23.86	1,693.00	21.54	1,827.00	530.08	8,834.67	200.20	5,005.00
Murray	29.98	1,999.00	27.90	2,145.00	642.90	10,715.00	690.49	17,262.25
Muskogee	34.99	2,166.33	23.84	1,942.00	1,291.49	21,524.83	1,010.34	25,258.50
Noble	16.93	1,346.50	23.61	1,930.50	269.30	4,488.33	308.78	7,719.50
Nowata	28.16	1,908.00	22.85	1,892.50	529.42	8,823.67	428.31	10,707.75
Okfuskee	33.03	2,101.00	35.51	2,525.50	693.63	11,560.50	365.66	9,141.50
Oklahoma	41.03	2,367.67	30.66	2,283.00	2,390.50	39,841.67	2,011.43	50,285.75
Okmulgee	25.39	1,769.50	23.90	1,945.00	924.29	15,404.83	835.47	20,886.75
Ottawa	17.87	1,393.50	17.28	1,614.00	631.79	10,529.83	572.92	14,323.00
Pawnee	27.06	1,853.00	19.77	1,738.50	841.51	14,025.17	834.68	20,867.00
Payne	21.05	1,552.50	14.79	1,479.00	765.57	12,759.50	468.48	11,712.00
Pittsburg	25.60	1,780.00	18.80	1,690.00	749.19	12,486.50	601.19	15,029.75
Pontotoc	29.47	1,973.50	26.73	2,086.50	1,293.93	21,565.50	679.16	16,979.00
Pottawatomie	40.33	2,344.33	34.09	2,454.50	838.40	13,973.33	668.88	16,722.00
Pushmataha	35.28	2,176.00	28.31	2,165.50	1,138.03	18,967.17	920.86	23,021.50
Roger Mills	28.29	1,914.50	12.11	1,211.00	871.76	14,529.33	484.49	12,112.25
Rogers	17.75	1,387.50	21.40	1,820.00	519.81	8,663.50	461.92	11,548.00
	18.76	1,438.00	18.70	1,685.00	606.05	10,100.83	628.31	15,707.75







COMPARISON OF AVERAGE TAX LIABILITY AND AVERAGE TAXABLE INCOME  
FOR THE YEARS 1947 AND 1948 BY COUNTIES

County	Individuals						Corporations					
	1947 Returns			1948 Returns			1947 Returns			1948 Returns		
	Tax Liability	Taxable Income		Tax Liability	Taxable Income		Tax Liability	Taxable Income		Tax Liability	Taxable Income	
Seminole	\$ 27.95	\$1,897.50		\$ 22.64	\$1,882.00	\$ 623.79	\$ 429.21	\$10,396.50		\$ 429.21	\$10,730.25	
Sequoyah	23.62	1,681.00		12.63	1,263.00	720.29	698.81	12,004.83		698.81	17,470.25	
Stephens	41.47	2,382.33		41.84	2,842.00	2,237.31	2,262.16	37,288.50		2,262.16	56,554.00	
Texas	33.74	2,124.67		40.24	2,762.00	474.73	434.14	7,912.17		434.14	10,853.50	
Tillman	35.32	2,177.33		30.35	2,267.50	2,315.79	504.63	38,596.50		2,952.74	12,615.75	
Tulsa	45.93	2,531.00		30.50	2,275.00	2,706.39	271.79	45,106.50		8,122.12	73,818.50	
Wagoner	21.88	1,594.00		12.50	1,250.00	507.13	426.32	8,452.17		426.32	6,794.75	
Washington	33.82	2,127.33		21.77	1,838.50	4,080.17	8,122.12	68,002.83		426.32	203,053.00	
Washita	20.03	1,501.50		25.78	2,039.00	389.53	703.89	6,492.17		703.89	10,658.00	
Woods	30.84	2,028.00		27.70	2,135.00	654.92	522.62	10,915.33		522.62	17,597.25	
Woodward	43.14	2,438.00		43.17	2,908.50	639.03		10,650.50			13,065.50	
State	36.13	2,204.33		28.79	2,189.50	1,780.59	1,828.82	29,676.50		1,828.82	45,720.50	
Out Of State	60.10	3,002.50		56.58	3,386.00	2,300.11	2,315.88	38,335.17		2,315.88	57,897.00	
Total	36.74	2,224.67		29.54	2,227.00	1,917.66	1,956.38	31,961.00		1,956.38	48,909.50	



